



LEGISLATIVE FISCAL OFFICE
Streamlining Commission Analysis

Recommendation No. **RECOMMENDATION 54**
Streamlining Draft **AGEB 19A**

Date: January 26, 2010 9:54 AM	Author:
Dept./Agy.: Boards & Commissions	Analyst: Travis McIlwain
Subject:	

To direct all boards and commissions, except those boards responsible for administering Louisiana’s retirement systems, to file electronically, on or before February 1st of each calendar year, with the Commissioner of Administration of the state of Louisiana, the Speaker of the House of Representatives and the President of the Louisiana Senate, a financial statement setting forth in detail the assets and liabilities, including unencumbered and encumbered cash on hand, of each board and commission. To further direct all money which is not needed by these boards be subject to appropriation for any lawful purpose by the Louisiana Legislature.

EXPENDITURES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Agy. Self-Gen.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

This recommendation provides for the boards and commissions to annually file a financial report to the Division of Administration (DOA) and the State Legislature, which is anticipated to have no expenditure impact upon the state. This recommendation further provides that all funds not needed by these boards and commission be subject to appropriation for any lawful purpose by the legislature. The specific impact of such a measure will ultimately depend upon the following variables: 1.) what is the current ending year fund balances within the various active boards and commissions, 2.) how much of the boards’ and commissions’ ending year fund balance “is not needed” for future known expenditures in subsequent fiscal years.


According to the Legislative Auditors’ September 9, 2009 Boards, Commissions, and Like Entities Report, there are approximately 484 boards, commissions and like entities of which 50 are considered inactive. Of the 484 audited, 84 entities determined as active did not provide the requested information for the report. For illustrative purposes, below is a table by board type of the FY 08 approximate reported fund balances of those reporting entities.

Type	Ending Balance
Licensing Agencies	\$24.0 million
Ports and Harbor Districts	\$590.8 million
Levee Districts	\$39.2 million
Other	\$952.6 million
Total	\$1.6 billion

To the extent that this recommendation is implemented and the legislature determines that a portion of the boards and commissions fund balances are not needed for future expenditures, the fund balances will likely be transferred to the state general fund via a funds bill to be appropriated.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

<u>Senate</u>	<u>Dual Referral Rules</u>	<u>House</u>	
<input type="checkbox"/> 13.5.1 >= \$500,000 Annual Fiscal Cost		<input type="checkbox"/> 6.8(F) >= \$500,000 Annual Fiscal Cost	H. Gordon Monk
<input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change		<input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease	Legislative Fiscal Officer